

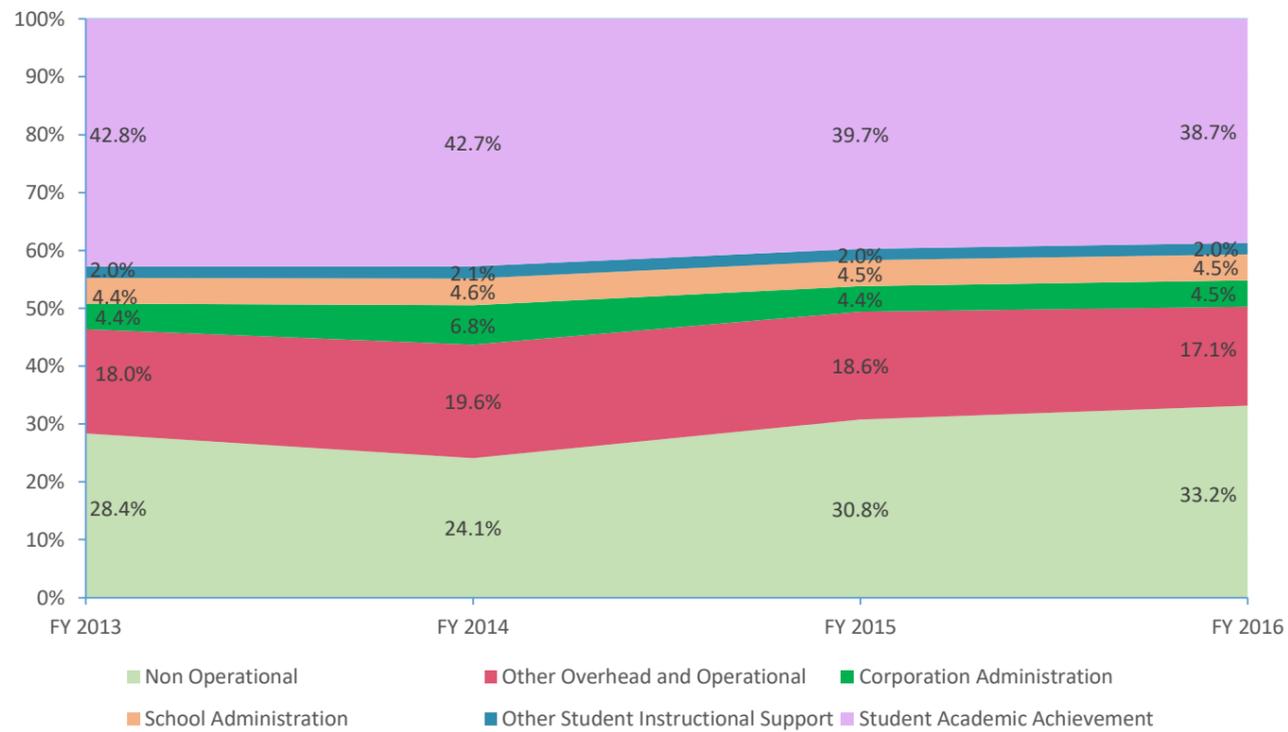
School Corporation Expenditures by Account
Biannual Financial Report Data
Tri-County School Corp (8535)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,716,559	45.9%	\$5,078,357	49.9%	\$5,155,788	42.8%	\$4,755,675	42.7%	\$4,811,714	39.7%	\$4,740,443	38.7%
Student Instructional Support	\$748,332	7.3%	\$752,524	7.4%	\$775,931	6.4%	\$749,266	6.7%	\$780,580	6.4%	\$793,074	6.5%
Total	\$5,464,891	53.2%	\$5,830,881	57.3%	\$5,931,719	49.2%	\$5,504,941	49.5%	\$5,592,294	46.2%	\$5,533,517	45.2%

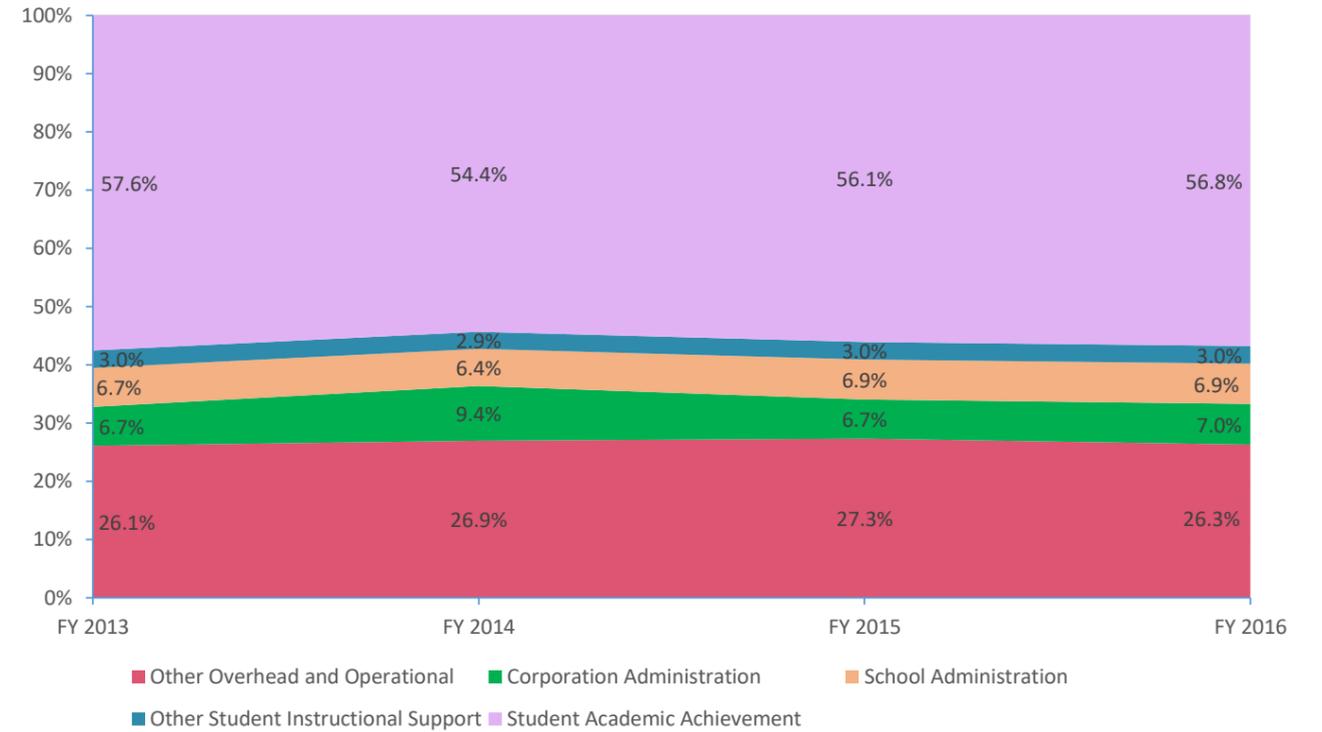
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,562,011	25.0%	\$2,332,783	22.9%	\$2,706,289	22.4%	\$2,938,976	26.4%	\$2,791,232	23.0%	\$2,652,179	21.7%
Non Operational	\$2,240,603	21.8%	\$2,005,840	19.7%	\$3,421,082	28.4%	\$2,680,942	24.1%	\$3,727,520	30.8%	\$4,063,241	33.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,802,614	46.8%	\$4,338,623	42.7%	\$6,127,371	50.8%	\$5,619,918	50.5%	\$6,518,752	53.8%	\$6,715,420	54.8%

Grand Total	\$10,267,504	\$10,169,504	\$12,059,090	\$11,124,859	\$12,111,046	\$12,248,937
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$141,523	\$188,095	\$175,592	\$269,629	90.5%	43.3%	53.6%
11100	Regular Programs	Elementary	\$981,665	\$1,257,801	\$1,355,448	\$1,325,072	35.0%	5.3%	-2.2%
11200	Regular Programs	Middle/Junior High	\$496,412	\$566,583	\$44,690	\$0	-100.0%	-100.0%	-100.0%
11300	Regular Programs	High School	\$719,373	\$1,094,957	\$1,335,763	\$1,315,773	82.9%	20.2%	-1.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$27,823	\$31,276	\$23,255	\$18,564	-33.3%	-40.6%	-20.2%
11410	Regular Programs	Vocational Education - Agriculture A	\$80,152	\$117,152	\$144,583	\$148,827	85.7%	27.0%	2.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$57,938	\$72,740	\$40,803	\$49,701	-14.2%	-31.7%	21.8%
11470	Regular Programs	Vocational Education - Business Education	\$96,138	\$100,399	\$128,869	\$133,187	38.5%	32.7%	3.4%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$13,273	\$0	\$0	\$0	-100.0%	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$30,311	\$3,552	NA	NA	-88.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,062	\$29,543	\$32,026	\$27,131	145.3%	-8.2%	-15.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$101,829	\$152,995	\$6,591	\$0	-100.0%	-100.0%	-100.0%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$24,740	\$24,367	\$0	\$0	-100.0%	-100.0%	NA
12350	Special Programs	Physical Impairment - Homebound	\$3,954	\$10,039	\$1,889	\$143	-96.4%	-98.6%	-92.4%
12410	Special Programs	Emotional Disabilities - Full Time	\$61,803	\$101,210	\$78,865	\$80,408	30.1%	-20.6%	2.0%
12610	Special Programs	Learning Disability	\$200,896	\$303,079	\$330,129	\$302,208	50.4%	-0.3%	-8.5%
12900	Special Programs	Other Special Programs	\$0	\$0	\$132,347	\$128,323	NA	NA	-3.0%
14100	Summer School Programs	Elementary	\$0	\$0	\$4,004	\$3,168	NA	NA	-20.9%
14300	Summer School Programs	High School	\$26,666	\$28,392	\$7,883	\$1,687	-93.7%	-94.1%	-78.6%
16100	Remediation	Remediation Testing	\$5,772	\$2,324	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$29,144	\$31,803	\$31,963	\$33,476	14.9%	5.3%	4.7%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$47,553	\$16,161	\$9,852	\$10,567	-77.8%	-34.6%	7.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$50,415	\$51,479	\$38,966	\$63,763	26.5%	23.9%	63.6%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$0	\$12,418	\$23,541	NA	NA	89.6%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$2,917	\$1,818	\$2,701	\$2,874	-1.5%	58.0%	6.4%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$4,524	\$0	\$0	NA	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$55,232	\$41,198	\$56,327	\$71,999	30.4%	74.8%	27.8%
22220	Instruction	Library/Media Services - School Library	\$130,182	\$184,074	\$174,474	\$145,070	11.4%	-21.2%	-16.9%
22230	Instruction	Library/Media Services - Audiovisual	\$2,631	\$1,727	\$732	\$865	-67.1%	-49.9%	18.2%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$4,985	\$16,872	\$440	\$85,249	1610.3%	405.3%	19274.8%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$1,256	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$173,552	\$564,905	\$446,730	\$329,390	89.8%	-41.7%	-26.3%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$3,061	\$10,142	NA	NA	231.3%
22400	Instruction	Academic Student Assessment	\$0	\$4,976	\$0	\$25,197	NA	406.3%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$81,465	\$76,611	\$63,440	\$88,036	8.1%	14.9%	38.8%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$97,563	\$42,901	NA	NA	-56.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$179,146	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$3,808,239	\$5,078,357	\$4,811,714	\$4,740,443	24.5%	-6.7%	-1.5%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$900	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$126,788	\$162,438	\$136,321	\$136,112	7.4%	-16.2%	-0.2%
21240	Students	Guidance Services - Information Services	\$0	\$19,107	\$10,292	\$0	NA	-100.0%	-100.0%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$291	\$1,300	\$0	NA	-100.0%	-100.0%
21320	Students	Health Services - Medical Services	\$2,000	\$60	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$30,546	\$36,779	\$38,187	\$39,562	29.5%	7.6%	3.6%
21390	Students	Health Services - Other Health Services	\$6,558	\$3,419	\$2,001	\$1,322	-79.8%	-61.3%	-33.9%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$37,783	\$53,903	\$50,038	\$65,217	72.6%	21.0%	30.3%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$40	\$0	\$0	NA	-100.0%	NA
24100	School Administration	Office of The Principal	\$397,838	\$475,586	\$542,440	\$550,860	38.5%	15.8%	1.6%
Student Instructional Support Total			\$601,513	\$752,524	\$780,580	\$793,074	31.8%	5.4%	1.6%
Overhead and Operational									

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
23110	General Administration	Board of Education - Service Area Direction	\$30,020	\$49,560	\$43,909	\$40,552	35.1%	-18.2%	-7.6%
23120	General Administration	Board of Education - Service Area Assistants	\$42,655	\$0	\$0	\$0	-100.0%	NA	NA
23150	General Administration	Board of Education - Legal Services	\$4,009	\$4,250	\$2,682	\$6,731	67.9%	58.4%	150.9%
23160	General Administration	Board of Education - Promotion Expenses	\$1,766	\$3,776	\$8,702	\$6,648	276.4%	76.0%	-23.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$161,376	\$266,995	\$270,282	\$266,660	65.2%	-0.1%	-1.3%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$1,805	\$21,607	NA	NA	1097.1%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$0	\$4,151	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$554,469	\$8,196	\$15,465	\$90,261	-83.7%	1001.3%	483.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$186	\$720	\$200	NA	7.5%	-72.2%
25199	Central Services	Fiscal Services - Other - Other	\$697	\$0	\$0	\$0	-100.0%	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$546	\$1,400	\$6,279	\$0	-100.0%	-100.0%	-100.0%
25750	Central Services	Personnel Services - Health Services	\$2,252	\$2,001	\$1,689	\$1,123	-50.1%	-43.9%	-33.5%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$118	\$198	\$208	NA	76.5%	5.1%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$148,732	\$182,396	\$118,247	NA	-20.5%	-35.2%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$755,098	\$887,438	\$885,847	\$831,728	10.1%	-6.3%	-6.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$13,396	\$21,941	\$26,643	\$21,141	57.8%	-3.6%	-20.6%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$99,763	\$107,134	\$141,159	\$105,489	5.7%	-1.5%	-25.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$750	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$344	\$800	\$675	\$1,325	285.6%	65.6%	96.3%
26700	Operation and Maintenance of Plant Services	Insurance	\$62,913	\$38,634	\$61,349	\$60,414	-4.0%	56.4%	-1.5%
27010	Student Transportation	Service Area Direction	\$38,048	\$46,468	\$124,496	\$138,540	264.1%	198.1%	11.3%
27100	Student Transportation	Vehicle Operation	\$66,099	\$75,202	\$102,675	\$108,325	63.9%	44.0%	5.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$63,217	\$54,595	\$68,340	\$59,787	-5.4%	9.5%	-12.5%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$91,959	\$0	NA	NA	-100.0%
27500	Student Transportation	Insurance on Buses	\$7,991	\$6,107	\$7,439	\$7,387	-7.6%	21.0%	-0.7%
27700	Student Transportation	Contracted Transportation Services	\$277,930	\$296,179	\$357,124	\$387,049	39.3%	30.7%	8.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$109,979	\$170,770	\$188,265	\$196,202	78.4%	14.9%	4.2%
31400	Food Services Operations	Food Purchases	\$105,271	\$142,301	\$201,133	\$178,407	69.5%	25.4%	-11.3%
Overhead and Operational Total			\$2,398,590	\$2,332,783	\$2,791,232	\$2,652,179	10.6%	13.7%	-5.0%
Non Operational									
33200	Category not Specified	Community Recreation	\$11,332	\$16,850	\$16,476	\$17,491	54.3%	3.8%	6.2%
33930	Other Community Services	Latch Key Kid Program	\$0	\$4,875	\$6,748	\$6,806	NA	39.6%	0.9%
33990	Other Community Services	Other	\$3,000	\$532	\$2,013	\$2,422	-19.3%	355.2%	20.3%
43000	Category not Specified	Professional Services	\$15,568	\$62,903	\$270,418	\$100,482	545.4%	59.7%	-62.8%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$380,743	\$251,073	\$1,039,462	\$1,428,541	275.2%	469.0%	37.4%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$20,758	\$0	\$0	\$0	-100.0%	NA	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$25,227	\$109,425	NA	NA	333.8%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$265,851	\$104,262	\$124,736	\$97,419	-63.4%	-6.6%	-21.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$77,315	\$119,637	\$9,023	\$29,557	-61.8%	-75.3%	227.6%
51100	Principal on Debt	Bonds	\$285,247	\$281,208	\$1,445,818	\$1,875,574	557.5%	567.0%	29.7%
52200	Interest on Debt	Temporary Loans	\$17,229	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,161,000	\$1,164,000	\$786,500	\$393,500	-66.1%	-66.2%	-50.0%
60700	Category not Specified	Scholarships	\$500	\$500	\$1,100	\$2,025	305.0%	305.0%	84.1%
Non Operational Total			\$2,238,544	\$2,005,840	\$3,727,520	\$4,063,241	81.5%	102.6%	9.0%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$42,224	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$7,364	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$14,615	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$98	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$239,568	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$42,582	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$48,923	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26492 - NO NA Social Security - 2007 Account Code	\$564	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$24,399	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$4,838	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$4,228	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$77	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$499,228	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$87,612	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$91,884	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$1,261	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$903	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$179	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$157	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$3	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$101,998	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$4,243	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$3,614	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$57	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,220,619	\$0	\$0	\$0	NA	NA	NA